

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

RME Illinois, L.L.C.	)	
Petition for Issuance of Certificate of Public	)	Docket No. 07-0331
Convenience and Necessity to Provide Onsite	)	
Wastewater, Collection and Dispersal Services	)	
To a Parcel in Lake Villa, Lake County, Illinois	)	
Pursuant to Section 8-406 of the Illinois Public	)	
Utilities Act.	)	(Cons.)
RME Illinois, L.L.C.	)	
Petition for Issuance of Certificate of Public	)	Docket No. 07-0332
Convenience and Necessity to Provide Onsite	)	
Wastewater, Collection and Dispersal Services	)	
To a Parcel in Long Grove, Lake County, Illinois	)	
Pursuant to Section 8-406 of the Illinois Public	)	
Utilities Act.	)	

**VERIFIED REBUTTAL TESTIMONY OF KURT VIETINGHOFF TO ILLINOIS  
COMMERCE COMMISSION STAFF DIRECT TESTIMONY TO  
CERTIFICATE OF CONVENIENCE AND NECESSITY**

**Q. Please state your name, business address, telephone, and e-mail address for the record.**

A. My name is Kurt Vietinghoff. My business address is 108 Wilmot Road, Suite 330, Deerfield, Illinois 60015-5118. My direct telephone number is 847-580-5438, and my e-mail address is kurt@cjbs.com

**Q. By whom are you employed and what is their telephone number?**

A. Coleman Joseph Blitstein & Stuart, LLC (CJB&S or the Company). CJB&S telephone number is 847-945-2888.

**Q. What services does your Company perform?**

A. We are certified public accountants and do accounting, auditing and tax work for a wide range of clients.

**Q. What is your position with CJB&S?**

A. Partner

**Q. Please discuss your educational and business background.**

A. Bachelor of Science degree from Northern Illinois University in 1974, passed the CPA exam in 1975. Have worked in public accounting since 1974 at various local and regional firms. Became a partner in the firm of Levine, Schaffer and Vietinghoff in 1990 which subsequently became Schaffer, Vietinghoff and Wallach, which merged into Coleman Joseph Blitstein and Stuart in February 2005.

**Q. What is the purpose of your prepared rebuttal testimony in this proceeding?**

A. The purpose of my rebuttal testimony is to respond to concern raised in the prepared direct testimony of Staff witness Theresa Ebrey. In particular I will respond to Ms. Ebrey's recommendation that RME retain the services of a certified public accountant familiar with public utility regulation in Illinois to set up the books for RME and advise RME on matters of reporting to the commission.

**Q. Has your firm been retained by RME to furnish certified public accounting services in regards to setting up the books for RME and advising RME on matters of reporting to the commission?**

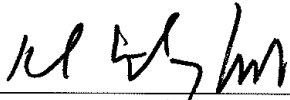
A. Yes the firm of CJB&S has been retained in regard to setting up the books for RME and advising RME on matters of reporting to the commission. I will be the lead CPA in this regard.

**Q. Does this conclude your prepared rebuttal testimony?**

A. Yes it does.

STATE OF ILLINOIS   )  
COUNTY OF LAKE    )

Kurt Vietinghoff, being first duly sworn on oath, disposes and states that he has read the rebuttal testimony and the answers made therein are true, correct and complete to the best of my knowledge and belief.

  
\_\_\_\_\_  
Signature

SUBSCRIBED AND SWORN to before me this 19<sup>th</sup> day of December, 2007.

  
\_\_\_\_\_  
NOTARY PUBLIC

My Commission expires \_\_\_\_\_

